

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. **01-1139 (PJW)**
) Jointly Administered
Debtors.)
) Objection Date: 10/21, 2008, at 4:00 p.m.
) Hearing Date: Scheduled if Necessary (Negative Notice)

**THIRTY-SIXTH MONTHLY APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM FEBRUARY 1 THROUGH FEBRUARY 29, 2008**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax").

Authorized to Provide Professional Services to: The above-captioned debtors and debtors-in-possession.

Date of Retention: December 20, 2004.

Period for which Compensation and Reimbursement is Sought: February 1 – 29, 2008

Amount of Compensation Sought as Actual, Reasonable and Necessary: \$ 693.00

Less 20% Holdback for Hourly Rate Services: (\$ 138.60)

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

Fees Sought Hereunder \$ 554.40

Amount of Expenses Sought Hereunder \$ 0

Total Amount of Payment Sought Hereunder: \$ 554.40

This is a: xx monthly __ interim __ final application.

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REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM FEBRUARY 1 THROUGH FEBRUARY 29, 2008**

This thirty-fourth monthly application (this “Application”) of Deloitte Tax LLP (“Deloitte Tax”) is for compensation for services rendered in connection with Deloitte Tax’s provision of tax services and custom procedures review services to the Debtors during the period from February 1 – 29, 2008. Attached hereto as Exhibit A is the Verification of Tim Tuerff of Deloitte Tax.

BACKGROUND

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers

² The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004, tax advisory services, along with customs procedures review services, for which compensation and expense reimbursement is sought hereunder were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

FEE AND EXPENSE REIMBURSEMENT DETAIL

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each Deloitte Tax professional providing tax advisory services and customs procedures services during this thirty-first monthly period, their position, total hours billed, hourly billing rate, and total fees sought, along with expenses.

Also attached hereto is Exhibit C which sets forth, on a daily basis, each professional providing tax advisory services and customs procedures review services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred.

Dated: August 19, 2008

DELOITTE TAX LLP

A handwritten signature in black ink, appearing to read "Tim Tuerff", is written over a horizontal line.

Tim Tuerff, Partner
555 West 12 Street
Suite 500
Washington, DC 20004-1207
Telephone: (202) 378-5223
Facsimile: (202) 661- 1934

Tax service providers for Debtors and Debtors in Possession

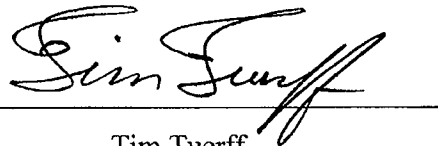
EXHIBIT A

VERIFICATION

WASHINGTON :
:
DISTRICT OF COLUMBIA :

Tim Tuerff, after being duly sworn according to law, deposes and says:

- a) I am a partner with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.



Tim Tuerff

Partner

SWORN AND SUBSCRIBED
before me this 19 day of August, 2008.

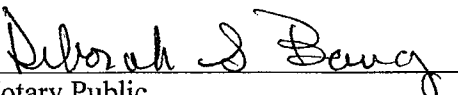

Notary Public
My Commission Expires: 3/19/2010

EXHIBIT B

**W.R. Grace
Hours Spent by Each Person
February 1 - 29, 2008 (Deloitte Tax LLP)**

| Employee | Hours | Billing Rate | Professional Fees |
|--|-----------------|-------------------------|------------------------------|
| Lecia Ross | 9.90 | \$ 70 | \$ 693 |
| Total Administrative Services Fees | 9.90 | | \$ 693 |
| Total Deloitte Tax LLP Fees for February 2008 | 9.90 | | <u>\$ 693</u> |

EXHIBIT C

**W.R. Grace
Hours detail
February 1 - 29, 2008 (Deloitte Tax LLP)**

| Date | Person | Project Category | Description | Hours | Billing Rate | Professional Fees |
|-------------|---------------|-------------------------|--|--------------------|---------------------|--------------------------|
| 2/1/2008 | Lecia Ross | Administrative Services | bankruptcy statements, email to Marilyn Narducci at WRG | 0.90 | \$ 70 | \$ 63 |
| 2/12/2008 | Lecia Ross | Administrative Services | interim fee application | 2.70 | \$ 70 | \$ 189 |
| 2/14/2008 | Lecia Ross | Administrative Services | interim bankruptcy filing for Apr. - Sep. 07 | 3.90 | \$ 70 | \$ 273 |
| 2/18/2008 | Lecia Ross | Administrative Services | phone call to Sandra Allison regarding WRG invoice preparation; bankruptcy notices | 0.20 | \$ 70 | \$ 14 |
| 2/19/2008 | Lecia Ross | Administrative Services | bankruptcy notices through Dec. 2007 | 1.80 | \$ 70 | \$ 126 |
| 2/20/2008 | Lecia Ross | Administrative Services | bankruptcy notices through Dec. 2007 | 0.40 | \$ 70 | \$ 28 |
| | | | | <u>9.90</u> | | <u>\$ 693</u> |